

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Westview School Corporation (4525)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$7,064,876	\$7,295,087	\$7,626,155	\$7,527,799	1.6%	-1.3%
Non - Certified Salaries	120	\$1,543,924	\$1,601,954	\$1,622,160	\$1,727,589	2.8%	6.5%
Group Health Insurance	222	\$1,337,335	\$1,397,909	\$1,438,881	\$1,506,868	3.0%	4.7%
Social Security Certified	212	\$514,546	\$532,340	\$554,310	\$545,468	1.5%	-1.6%
Teacher Retirement Fund, After 7-1-95	216	\$360,504	\$523,801	\$484,878	\$483,979	7.6%	-0.2%
Public Employees Retirement Fund	214	\$174,394	\$241,977	\$223,141	\$241,297	8.5%	8.1%
Textbooks	630	\$171,230	\$109,587	\$281,771	\$153,363	-2.7%	-45.6%
Social Security Noncertified	211	\$113,972	\$116,750	\$120,436	\$127,468	2.8%	5.8%
Transfer Tuition to Other School Corps Within State	561	\$57,483	\$0	\$190,209	\$118,123	19.7%	-37.9%
Transfer Tuition to Ed. Service Agencies Within State	564	\$142,077	\$155,645	\$106,841	\$110,631	-6.1%	3.5%
Severance/Early Retirement Pay	213	\$164,538	\$119,712	\$114,871	\$94,814	-12.9%	-17.5%
Operational Supplies	611	\$88,455	\$73,322	\$120,391	\$88,078	-0.1%	-26.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$156,649	\$161,440	\$95,598	\$83,733	-14.5%	-12.4%
Other Supplies and Materials	615, 660 - 689	\$60,774	\$50,017	\$45,033	\$76,693	6.0%	70.3%
Nonlicensed Employees	136	\$52,433	\$51,200	\$74,242	\$66,650	6.2%	-10.2%
Instruction Services	311	\$46,305	\$36,111	\$52,215	\$65,481	9.0%	25.4%
Library Books	640	\$31,444	\$36,410	\$20,471	\$40,310	6.4%	96.9%
Licensed Employees	135	\$41,190	\$62,242	\$38,686	\$37,419	-2.4%	-3.3%
Workers Compensation Insurance	225	\$42,986	\$50,242	\$49,289	\$30,713	-8.1%	-37.7%
Group Life Insurance	221	\$21,000	\$19,895	\$22,067	\$19,151	-2.3%	-13.2%
Other Group Insurance Authorized by Statute	224	\$15,889	\$14,903	\$14,599	\$13,540	-3.9%	-7.3%
Other Employee Benefits	241 - 290	\$15,740	\$12,828	\$15,657	\$13,062	-4.6%	-16.6%
Transfer Tuition - Other	569	\$8,373	\$8,215	\$8,166	\$8,455	0.2%	3.5%
Periodicals	650	\$13,400	\$11,239	\$9,604	\$7,797	-12.7%	-18.8%
Other Purchased Services	593	\$4,050	\$700	\$2,595	\$3,973	-0.5%	53.1%
Travel	580	\$28,353	\$515	\$5,061	\$3,807	-39.5%	-24.8%
Professional Development	748	\$5,904	\$3,437	\$6,266	\$789	-39.5%	-87.4%
Stipends	131	\$0	\$1,908	\$14,683	\$200	NA	-98.6%
Pupil Services	313	\$1,220	\$517	\$108	\$194	-36.9%	79.6%
Computer Hardware	741	\$7,930	\$0	\$0	\$0	-100.0%	NA
Content	747	\$18,015	\$3,371	\$0	\$0	-100.0%	NA
Instructional Programs Improvement Services	312	-\$25,641	\$0	\$0	\$0	NA	NA
Connectivity	744	\$1,185	\$0	\$0	\$0	-100.0%	NA
Staff Services	314	\$90	\$56	\$0	\$0	-100.0%	NA
Wireless Equipment	743	\$0	\$6,533	\$3,167	\$0	NA	-100.0%
Unemployment Insurance	230	\$8,097	\$1,459	\$234	\$0	-100.0%	-100.0%
<b>Student Academic Achievement Total</b>		<b>\$12,288,719</b>	<b>\$12,701,322</b>	<b>\$13,361,788</b>	<b>\$13,197,443</b>	<b>1.8%</b>	<b>-1.2%</b>

## Trends in School Corporation Expenditures by Object

## Biannual Financial Report Data

## Westview School Corporation (4525)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Instructional Support</b>							
Certified Salaries	110	\$818,217	\$854,189	\$869,309	\$885,052	2.0%	1.8%
Non - Certified Salaries	120	\$276,270	\$301,402	\$310,363	\$316,119	3.4%	1.9%
Group Health Insurance	222	\$175,168	\$180,454	\$177,986	\$177,892	0.4%	-0.1%
Teacher Retirement Fund, After 7-1-95	216	\$70,888	\$90,545	\$76,148	\$77,479	2.2%	1.7%
Social Security Certified	212	\$61,359	\$64,328	\$65,568	\$66,795	2.1%	1.9%
Public Employees Retirement Fund	214	\$31,333	\$46,707	\$42,129	\$44,255	9.0%	5.0%
Operational Supplies	611	\$29,296	\$31,077	\$29,793	\$38,577	7.1%	29.5%
Social Security Noncertified	211	\$20,471	\$22,382	\$23,152	\$23,633	3.7%	2.1%
Severance/Early Retirement Pay	213	\$22,580	\$21,032	\$21,443	\$15,411	-9.1%	-28.1%
Travel	580	\$3,672	\$3,763	\$2,554	\$4,440	4.9%	73.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,301	\$5,321	\$4,322	\$4,414	0.6%	2.1%
Workers Compensation Insurance	225	\$5,768	\$6,871	\$6,493	\$4,200	-7.6%	-35.3%
Other Group Insurance Authorized by Statute	224	\$2,549	\$2,523	\$2,857	\$2,583	0.3%	-9.6%
Group Life Insurance	221	\$2,712	\$2,631	\$2,969	\$2,529	-1.7%	-14.8%
Instruction Services	311	\$0	\$1,000	\$900	\$0	NA	-100.0%
Other Supplies and Materials	615, 660 - 689	\$139	\$0	\$321	\$0	-100.0%	-100.0%
<b>Student Instructional Support Total</b>		<b>\$1,524,724</b>	<b>\$1,634,228</b>	<b>\$1,636,308</b>	<b>\$1,663,379</b>	<b>2.2%</b>	<b>1.7%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$2,080,428	\$2,134,485	\$2,175,214	\$2,207,627	1.5%	1.5%
Operational Supplies	611	\$593,459	\$648,990	\$632,716	\$681,328	3.5%	7.7%
Group Health Insurance	222	\$444,838	\$468,527	\$500,350	\$571,373	6.5%	14.2%
Repairs and Maintenance Services	430	\$480,756	\$408,400	\$448,819	\$509,625	1.5%	13.5%
Vehicles	731	\$485,287	\$0	\$618,700	\$426,581	-3.2%	-31.1%
Light and Power - Other Than Heating and Cooling	625	\$347,130	\$363,760	\$392,473	\$396,588	3.4%	1.0%
Public Employees Retirement Fund	214	\$223,424	\$309,900	\$275,537	\$297,146	7.4%	7.8%
Gasoline and Lubricants	613	\$227,770	\$244,041	\$239,833	\$210,440	-2.0%	-12.3%
Insurance	520	\$96,649	\$107,114	\$109,895	\$170,946	15.3%	55.6%
Social Security Noncertified	211	\$154,030	\$158,069	\$159,108	\$160,207	1.0%	0.7%
Heating and Cooling for Buildings - Gas	622	\$97,151	\$110,900	\$138,641	\$126,485	6.8%	-8.8%
Other Purchased Property Services	490 - 499	\$0	\$0	\$95,000	\$99,600	NA	4.8%
Certified Salaries	110	\$181,955	\$104,886	\$104,602	\$99,000	-14.1%	-5.4%
Other Employee Benefits	241 - 290	\$103,452	\$151,194	\$4,430	\$69,904	-9.3%	1478.0%
Water and Sewage	411	\$75,162	\$70,781	\$94,374	\$64,944	-3.6%	-31.2%
Equipment	730	\$13,213	\$16,010	\$49,787	\$36,134	28.6%	-27.4%
Severance/Early Retirement Pay	213	\$26,245	\$14,179	\$22,783	\$22,707	-3.6%	-0.3%
Travel	580	\$17,392	\$17,469	\$22,018	\$20,462	4.1%	-7.1%
Dues and Fees	810	\$21,211	\$17,852	\$25,576	\$19,745	-1.8%	-22.8%

## Trends in School Corporation Expenditures by Object

## Biannual Financial Report Data

## Westview School Corporation (4525)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Printing and Binding	550	\$9,931	\$10,137	\$9,972	\$18,475	16.8%	85.3%
Nonlicensed Employees	136	\$20,542	\$19,492	\$19,032	\$15,544	-6.7%	-18.3%
Tires and Repairs	612	\$7,171	\$8,913	\$11,215	\$14,828	19.9%	32.2%
Telephone	531	\$19,994	\$20,007	\$9,509	\$11,106	-13.7%	16.8%
Removal of Refuse and Garbage	412	\$6,023	\$5,536	\$7,467	\$10,992	16.2%	47.2%
Board of Education Services	318	\$5,568	\$9,933	\$9,472	\$10,856	18.2%	14.6%
Teacher Retirement Fund, After 7-1-95	216	\$10,054	\$12,901	\$10,364	\$10,395	0.8%	0.3%
Workers Compensation Insurance	225	\$11,427	\$13,612	\$12,864	\$8,318	-7.6%	-35.3%
Other Supplies and Materials	615, 660 - 689	\$3,046	\$8,344	\$4,702	\$8,047	27.5%	71.1%
Social Security Certified	212	\$14,166	\$8,206	\$7,572	\$7,775	-13.9%	2.7%
Bank Service Charges	871	\$6,788	\$6,908	\$6,717	\$6,815	0.1%	1.4%
Instructional Programs Improvement Services	312	\$269	\$2,905	\$1,651	\$5,861	116.0%	254.9%
Advertising	540	\$5,544	\$3,030	\$6,222	\$4,908	-3.0%	-21.1%
Group Life Insurance	221	\$5,139	\$4,718	\$5,095	\$4,376	-3.9%	-14.1%
Connectivity	744	\$1,260	\$1,910	\$2,490	\$3,360	27.8%	34.9%
Cleaning Services	420	\$1,888	\$2,146	\$2,426	\$2,726	9.6%	12.4%
Other Professional and Technical Services	319	\$3,125	\$2,916	\$2,433	\$2,532	-5.1%	4.1%
Staff Services	314	\$1,804	\$2,069	\$2,067	\$1,995	2.5%	-3.5%
Meals Provided	235	\$1,186	\$1,350	\$1,350	\$1,350	3.3%	0.0%
Other Group Insurance Authorized by Statute	224	\$1,095	\$893	\$574	\$523	-16.8%	-8.8%
Official Bond Premiums	525	\$884	\$950	\$725	\$425	-16.7%	-41.4%
Food Purchases	614	\$278	\$277	\$1,385	\$291	1.1%	-79.0%
Periodicals	650	\$0	\$0	\$0	\$60	NA	NA
Construction Services	450	\$1,112	\$0	\$210	\$0	-100.0%	-100.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,587	\$709	\$0	\$0	-100.0%	NA
Other Communication Services	533 - 539	\$83	\$0	\$0	\$0	-100.0%	NA
Student Trans. Purch. From Another IN School Corp. Within State	511	\$45,941	\$1,620	\$200,450	-\$22,774	NA	-111.4%
<b>Overhead and Operational Total</b>		<b>\$5,856,458</b>	<b>\$5,496,037</b>	<b>\$6,445,819</b>	<b>\$6,319,626</b>	<b>1.9%</b>	<b>-2.0%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$1,518,465	\$1,623,317	\$2,555,000	\$2,815,000	16.7%	10.2%
Repairs and Maintenance Services	430	\$377,134	\$416,091	\$330,584	\$973,066	26.7%	194.3%
Interest	832	\$1,734,769	\$1,743,332	\$928,581	\$793,026	-17.8%	-14.6%
Content	747	\$123,201	\$167,063	\$99,235	\$181,944	10.2%	83.3%
Equipment	730	\$194,741	\$271,312	\$113,806	\$165,015	-4.1%	45.0%
Improvements Other Than Buildings	715	\$189,349	\$93,883	\$101,464	\$155,624	-4.8%	53.4%
Certified Salaries	110	\$87,244	\$98,519	\$109,832	\$102,874	4.2%	-6.3%
Instruction Services	311	\$74,190	\$73,688	\$71,197	\$90,079	5.0%	26.5%
Construction Services	450	\$389,221	\$776,655	\$217,641	\$86,320	-31.4%	-60.3%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Westview School Corporation (4525)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Connectivity	744	\$16,931	\$33,351	\$60,857	\$77,153	46.1%	26.8%
Computer Hardware	741	\$5,556	\$205,379	\$118,579	\$27,499	49.2%	-76.8%
Other Purchased Property Services	490 - 499	\$37,916	\$148,201	\$67,809	\$20,969	-13.8%	-69.1%
Other Technology Hardware	746	\$44,809	\$34,532	\$40,206	\$15,329	-23.5%	-61.9%
Non - Certified Salaries	120	\$25,939	\$25,145	\$17,710	\$12,376	-16.9%	-30.1%
Operational Supplies	611	\$4,870	\$6,991	\$6,701	\$9,757	19.0%	45.6%
Social Security Certified	212	\$6,674	\$7,537	\$8,374	\$7,870	4.2%	-6.0%
Teacher Retirement Fund, After 7-1-95	216	\$5,217	\$8,543	\$7,599	\$6,357	5.1%	-16.3%
Board of Education Services	318	\$1,225	\$0	\$2,845	\$2,100	14.4%	-26.2%
Public Employees Retirement Fund	214	\$2,018	\$3,300	\$2,256	\$1,484	-7.4%	-34.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,092	\$1,363	\$1,113	\$1,273	3.9%	14.3%
Social Security Noncertified	211	\$1,984	\$1,924	\$1,355	\$947	-16.9%	-30.1%
Miscellaneous Objects	876 - 899	\$0	\$0	\$64,681	\$0	NA	-100.0%
Telecommunications Equipment	745	\$2,353	\$1,679	\$18,786	\$0	-100.0%	-100.0%
Wireless Equipment	743	\$3,232	\$83,318	\$44,803	\$0	-100.0%	-100.0%
<b>Non Operational Total</b>		<b>\$4,848,129</b>	<b>\$5,825,120</b>	<b>\$4,991,012</b>	<b>\$5,546,063</b>	<b>3.4%</b>	<b>11.1%</b>
<b>Grand Total</b>		<b>\$24,518,030</b>	<b>\$25,656,707</b>	<b>\$26,434,927</b>	<b>\$26,726,510</b>	<b>2.2%</b>	<b>1.1%</b>